

ABSTRAK

Penelitian ini dilakukan untuk mengetahui determinan *audit delay*. Dengan menguji pengaruh profitabilitas yang diproksi dengan *return on assets*, solvabilitas yang diproksi dengan *debt to equity*, kepemilikan saham institusional, ukuran perusahaan, kompetensi komite audit, reputasi Kantor Akuntan Publik (KAP), dan *auditor switching* terhadap *audit delay*. Penelitian ini merupakan penelitian kuantitatif dengan menggunakan data sekunder.

Objek penelitian yaitu perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2016 sampai dengan tahun 2019. Pengambilan sampel dilakukan dengan metode *purposive sampling* sehingga didapat 220 sampel dari 55 perusahaan yang memenuhi kriteria sampel penelitian. Program SPSS versi 20 digunakan sebagai alat analisis data dengan analisis linier berganda sebagai metode analisis penelitian.

Hasil penelitian menunjukkan bahwa profitabilitas berpengaruh negatif, kepemilikan institusional berpengaruh positif, dan kompetensi komite audit berpengaruh positif terhadap *audit delay*. Sedangkan solvabilitas, ukuran perusahaan, reputasi Kantor Akuntan Publik (KAP) dan *auditor switching* tidak berpengaruh terhadap *audit delay*.

Kata Kunci: *Audit Delay*, Profitabilitas, Kepemilikan Institusional.

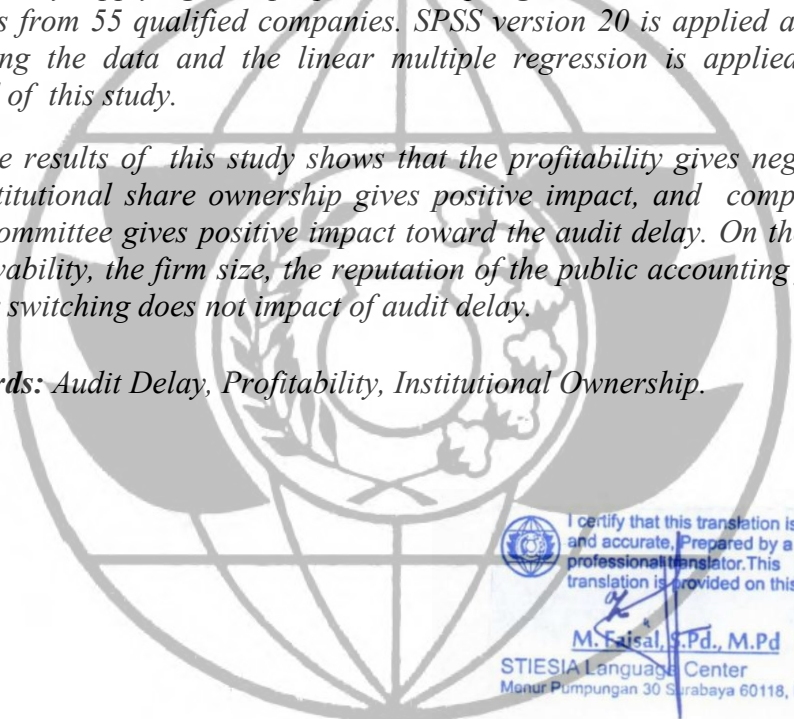
ABSTRACT


This study aims to find out of the determinant of the audit delay. By analyzing the impact of the profitability which is proxied by the return on assets, the solvability which is proxied by the debt to equity, the institutional share ownership, the firm size, the competency of audit committee, the reputation of the public accounting firm, and the auditor switching toward to audit delay. This study is quantitative research which applies the secondary data.

The object of this study are the manufacturing companies which are registered in Indonesia's Stock Exchange during 2016-2019. The sample are collected by applying the purposive sampling method. So research gets 220 samples from 55 qualified companies. SPSS version 20 is applied as the tool for analyzing the data and the linear multiple regression is applied as analysis method of this study.

The results of this study shows that the profitability gives negative impact, the institutional share ownership gives positive impact, and competency of the audit committee gives positive impact toward the audit delay. On the other hand, the solvability, the firm size, the reputation of the public accounting firm, and the auditor switching does not impact of audit delay.

Keywords: *Audit Delay, Profitability, Institutional Ownership.*



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